

Response Under 37 CFR 1.116  
Expedited Procedure  
Examining Group 1700  
Application No. 10/540,365  
Paper Dated: March 28, 2008  
In Reply to USPTO Correspondence of December 3, 2007  
Attorney Docket No. 2950-051771

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No. : 10/540,365 Confirmation No. 3495  
Applicants : Hiroshi Morikawa et al.  
Filed : June 23, 2005  
Title : WORK-HARDENED MATERIAL FROM  
STAINLESS STEEL  
Group Art Unit : 1793  
Examiner : Deborah Yee  
Customer No. : 28289

Mail Stop AF  
Commissioner for Patents  
P. O. Box 1450  
Alexandria, VA 22313-1450

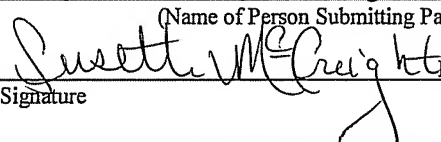
**AMENDMENT AFTER FINAL**

Sirs:

In response to the Office Action dated December 3, 2007 and marked Final, Applicants submit the following amendments, remarks, and the accompanying Petition for Extension of Time Under 37 C.F.R. §1.136(a) extending the time for response until April 3, 2007.

**Amendments to the claims** begin on page 2 of this paper.

**Remarks** begin on page 4 of this paper.

I hereby certify that this correspondence is being submitted electronically to the United States Patent and Trademark Office on the date below.	
Susette McCreight	
(Name of Person Submitting Paper)	
	March 28, 2007
Signature	Date